

**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE  
PARISH OF VERNON**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **NOV 28 2012**

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# **ELLIOTT & ASSOCIATES, INC.**

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W Micheal Elliott, CPA

## **INDEPENDENT AUDITOR'S REPORT**

**Mr. Tony Tillman**  
**30<sup>th</sup> Judicial District Public Defender Office**  
**Parish of Vernon**

I have audited the accompanying financial statements of the governmental activities and the major fund of the 30<sup>th</sup> Judicial District Public Defender Office (the "Public Defender") as of and for the year then ended June 30, 2011, which collectively comprise the Public Defender's basic financial statements as listed in the table of contents. These financial statements are the responsibility of 30<sup>th</sup> Judicial District Public Defender Office's management. My responsibility is to express opinions on these basic financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the 30<sup>th</sup> Judicial District Public Defender Office as of June 30, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued a report dated December 21, 2011, on my consideration of the 30<sup>th</sup> Judicial District Public Defender Office's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

Management has not presented management's discussion and analysis and budgetary comparison information that governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion on the basic financial statements is not affected by this missing information.

Elliott & Assoc. "APAC"

December 21, 2011

Leesville, Louisiana

## **BASIC FINANCIAL STATEMENTS**

30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE  
 PARISH OF VERNON  
 GOVERNMENTAL FUND-BALANCE SHEET/STATEMENT OF NET ASSETS  
 JUNE 30, 2011

	General <u>Fund</u>	<u>Adjustments</u>	Statement of <u>Net Assets</u>
<b>Assets</b>			
Cash and cash equivalents	\$107,914	---	\$107,914
Receivables	12,857	---	12,857
Capital assets, net of accumulated depreciation	<u>---</u>	<u>8,219</u>	<u>8,219</u>
 Total Assets	 <u>\$120,771</u>	 <u>8,219</u>	 <u>\$128,990</u>
<b>Liabilities</b>			
Accounts Payable	\$2,678	---	\$2,678
Withheld and accrued payroll taxes	<u>2,313</u>	<u>---</u>	<u>2,313</u>
 Total Liabilities	 <u>4,991</u>	 <u>---</u>	 <u>4,991</u>
<b>Fund Balances/Net Assets</b>			
Fund balances:			
Unassigned, reported in.			
General fund	<u>115,780</u>	<u>(115,780)</u>	---
 Total Fund Balances	 <u>115,780</u>	 <u>(115,780)</u>	 <u>---</u>
 Total Liabilities and Fund Balances	 <u>\$120,771</u>	 <u>(115,780)</u>	 <u>4,991</u>
<b>Net Assets</b>			
Invested in fixed assets		8,219	8,219
Unreserved/unrestricted		<u>115,780</u>	<u>115,780</u>
 Total Net Assets		 <u>\$123,999</u>	 <u>\$123,999</u>

The accompanying notes are an integral part of this financial statement.

30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE  
 PARISH OF VERNON  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCES—GOVERNMENTAL FUNDS  
 AND  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2011

	General <u>Fund</u>	<u>Adjustments</u>	Statement of <u>Activities</u>
<b>Expenditures/Expenses</b>			
Judiciary:			
Personal services	54,085		54,085
Related benefits	1,908		1,908
Travel and professional development	7,649		7,649
Operating services	409,944		409,944
Operating supplies	5,219		5,219
Depreciation	<u>---</u>	<u>3,508</u>	<u>3,508</u>
Total Expenditures/Expenses	<u>478,805</u>	<u>3,508</u>	<u>482,313</u>
<b>Program Revenues</b>			
Charges for services-court costs	<u>359,891</u>	<u>---</u>	<u>359,891</u>
Net Program Expenses	(118,914)	(3,508)	(122,422)
<b>General Revenues</b>			
State grants	62,263	---	62,263
Investment earnings	<u>2,110</u>	<u>---</u>	<u>2,110</u>
Total General Revenues	<u>64,373</u>	<u>---</u>	<u>64,373</u>
<b>Excess of Expenditures over Revenues</b>	<u>(54,541)</u>	<u>(3,508)</u>	<u>(58,049)</u>
<b>Fund Balance/Net Assets</b>			
Beginning of the period	<u>175,312</u>	<u>6,736</u>	<u>182,048</u>
End of the period	<u>120,771</u>	<u>3,228</u>	<u>123,999</u>

The accompanying notes are an integral part of this financial statement.

## **NOTES TO THE FINANCIAL STATEMENTS**



**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE  
PARISH OF VERNON**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**INTRODUCTION**

The 30<sup>th</sup> Judicial District Public Defender Office ("Public Defender"), established in compliance with Louisiana Revised Statutes 15:144-149, provides counsel to represent indigents (needy individuals) in criminal and quasi-criminal cases at the district court and municipal court level. The Judicial District encompasses the Parish of Vernon, Louisiana and Ward One in City Court. Revenues to finance the Public Defender's operations are provided primarily from court costs on fines imposed by the various courts within the Judicial District, bail bond revenues, and Louisiana Public Defender Board distributions. The Public Defender has one full-time employee and three part-time employees, one who serves as the Director and one as an office assistant. Five attorneys, other than the District Defender, serve as public defenders.

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the 30<sup>th</sup> Judicial District Public Defender Office have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Public Defender (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

**B. REPORTING ENTITY**

The Louisiana Public Defender Board provides for the supervision, administration, and delivery of a statewide public defender system, which must deliver uniform public defender services in all courts in this state. The 30<sup>th</sup> Judicial District Public Defender is not considered a component unit.

**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE  
PARISH OF VERNON**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**C. FUND ACCOUNTING**

The Public Defender Office uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Public Defender functions and activities. A fund is designed as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds**

Governmental funds account for all of the Public Defender's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the funds which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Public Defender. The following are the Public Defender's governmental funds:

**General Fund**—the primary operating fund of the Public Defender and it accounts for all financial resources. The General Fund is available for any purpose it is expended or transferred in accordance with state and federal laws and according to Public Defender policy.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Fund Financial Statements (FFS)**

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e. revenues and other financing sources) and uses (i.e. expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Public Defender operations.

**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE  
PARISH OF VERNON**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Public Defender considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred except for interest and principal payments on general long term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be equated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. All major revenues (court fines) are susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Assets and Statement of Activities display information about the Public Defender as a whole. These statements include all the financial activities of the Public Defender. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**  
**PARISH OF VERNON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

**Program Revenues—**Program revenues included in the column labeled Statement of Activities are derived directly from Public Defender users as a fee for services; program revenues reduce the cost of the function to be financed directly from the Public Defender's general revenues.

**E. BUDGETS AND BUDGETARY ACCOUNTING**

The Public Defender's office follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with the Budget Act of the State of Louisiana, the Public Defender prepares an operating budget for the general fund at least fifteen days prior to the commencement of the budgetary year end. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budget is made available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).
4. The budget is adopted at the public hearing and is authorized for implementation on the first day of the calendar year.
5. All annual appropriations lapse at year end.

**F. CASH**

Cash includes amounts in demand deposits and time deposits. The Public Defender considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Under state law, the Public Defender may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**G CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Public Defender maintains a threshold level of \$500 or more for capitalizing capital assets.

**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE  
PARISH OF VERNON**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 7 years.

**H. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates

**I. FUND EQUITY**

Beginning with fiscal year 2011, the Public Defender implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable Fund Balance** – amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact

**Restricted Fund Balance** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), though constitutional provision, or by enabling legislation.

**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE  
PARISH OF VERNON**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**Committed Fund Balance** – amounts constrained to specific purposes by the Public Defender itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the Public Defender takes the same highest level action to remove or change the constraint.

**Assigned Fund Balance** – amounts the Public Defender intends to use for a specific purpose. Intent is expressed by the Public Defender.

**Unassigned Fund Balance** – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

Beginning fund balances for the Public Defender's governmental funds have been restated to reflect the above classifications.

**2. CASH**

At year end, the Defender had cash (book balances) as follows:

Demand deposits	\$63,589
Time deposits	<u>44,325</u>
Total	<u>107,914</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value for the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government has a deposit policy for custodial credit risk. As of June 30, 2011, \$127,121 of the bank balance was not exposed to custodial credit risk.

**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE  
PARISH OF VERNON**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**Interest Rate Risk—**The Defender does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**3. RECEIVABLES**

The receivables at June 30, 2011 are as follows:

	Governmental	Statement of Net
<u>Class of Receivable</u>	<u>Fund</u>	<u>Assets</u>
Fines and Forfeitures	\$12,857	\$12,857

All of the Public Defender's receivables stem from payments from Vernon Parish judicial systems that support the Public Defender. The parish is statutorily bound to remit the funds that are due to the Public Defender, therefore there is no risk of default.

**4. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2011, are as follows:

**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE  
PARISH OF VERNON**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

	<b>Furniture And <u>Equipment</u></b>
<b>Cost of Capital Assets, June 30, 2010</b>	<b>\$ 17,539</b>
<b>Additions</b>	<b>---</b>
<b>Deletions</b>	<b><u>---</u></b>
<b>Cost of Capital Assets, June 30, 2011</b>	<b><u>17,539</u></b>
 <b>Accumulated depreciation, June 30, 2010</b>	 <b>5,812</b>
<b>Additions</b>	<b>3,508</b>
<b>Deletions</b>	<b><u>---</u></b>
<b>Accumulated depreciation, June 30, 2011</b>	<b><u>9,320</u></b>
 <b>Capital assets, net of accumulated depreciation, at June 30, 2011</b>	 <b><u>8,219</u></b>

For the year ended June 30, 2011, depreciation expense was \$3,508.

**5. LITIGATIONS AND CLAIMS**

There was no pending or threatened litigation against the 30<sup>th</sup> Judicial District Public Defender as of June 30, 2011.



**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE  
PARISH OF VERNON**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**6. GENERAL FUND REVENUES AND EXPENDITURES**

For the year ended June 30, 2011, the major sources of general fund revenues and expenditures were as follows.

**Revenues:**

**State Government**

Appropriation - General	\$62,263
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**Local Government**

Statutory fines, forfeitures, fees, court costs, and other	359,891
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Charges for service	---
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Investment earnings	<u>2,110</u>
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Total Revenues	<u>\$424,264</u>
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**Expenditures.**

**Personnel Services and Benefits**

Salaries	\$54,085
----------	----------

Insurance	---
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Payroll taxes	1,908
---------------	-------

Other	---
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Total Expenditures	<u>\$55,993</u>
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**Professional Development**

Dues, licenses, and registrations	1,783
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Travel	<u>5,866</u>
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Total	<u>7,649</u>
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**Operating Costs**

Library and research	25,785
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Contract services—attorney/legal	337,260
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Contract services—other	28,862
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Lease—office	5,149
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Travel—transportation	---
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Travel—other	---
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Insurance	7,102
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Supplies	5,219
----------	-------

Repairs and maintenance	---
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Utilities and telephone	1,944
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Other	<u>3,842</u>
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Total	<u>415,163</u>
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Total Expenditures	<u>\$478,805</u>
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**OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

# **ELLIOTT & ASSOCIATES, INC.**

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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Mr. Tony Tillman**  
**30<sup>th</sup> Judicial District Public Defender Office**  
**Parish of Vernon**

I have audited the financial statements of the governmental activities and the major fund of the 30<sup>th</sup> Judicial District Public Defender Office (the "Public Defender"), as of and for the year ended June 30, 2011, which collectively comprise the 30<sup>th</sup> Judicial District Public Defender Office's basic financial statements and have issued my report thereon dated December 21, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control over Financial Reporting**

Management of the 30<sup>th</sup> Judicial District Public Defender Office is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing my audit, I considered the 30<sup>th</sup> Judicial District Public Defender Office's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 30<sup>th</sup> Judicial District Public Defender Office's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Public Defender's internal control over financial reporting

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did identify one deficiency in internal control over financial reporting that I consider to be a material weakness, as defined above and is described in the accompanying schedule of findings and questioned costs as 11-1(IC).

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Public Defender office's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I did not express such an opinion.

The results of my tests disclosed one instance of noncompliance, identified as 11-1(C), that is required to be reported under Government Auditing Standards.

30<sup>th</sup> Judicial District Public Defender Office's response to findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit the Public Defender's response and accordingly, I express no opinion on it.

This report is intended solely for the information and use of the Public Defender, management, and the Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Elliott & Assoc. "APAC"*

December 21, 2011

Leesville, Louisiana

**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**

*Summary Schedule of Audit Findings*

**and Management's Corrective Action Plan**

**Year ended June 30, 2011**

	Fiscal Year		Corrective	Name of	Anticipated
	Finding		Action	Contact	Completion
<u>Ref No.</u>	<u>Initially</u>	<u>Description of finding</u>	<u>Taken</u>	<u>Person</u>	<u>Date</u>

**CURRENT YEAR (6/30/11)—**

Findings which are required to be reported in accordance with generally accepted Governmental Auditing standards

**Internal Control**

<b>11-1(IC) Unknown</b>	<b>Due to the small number of employees, the Defender did not have adequate segregation of functions within the accounting system</b>	<b>N/A</b>	<b>Based upon the size of the administrative office and the cost-benefit of additional personnel, management feels it may not be feasible to achieve complete segregation of duties</b>	<b>Jennifer West</b>	<b>N/A</b>
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# 30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE

## Summary Schedule of Audit Findings and Management's Corrective Action Plan Year ended June 30, 2011

	Fiscal Year					
	Finding		Corrective		Name of	Anticipated
	Initially		Action		Contact	Completion
<u>Ref No</u>	<u>Occurred</u>	<u>Description of finding</u>	<u>Taken</u>	<u>Corrective Action Planned</u>	<u>Person</u>	<u>Date</u>
PRIOR YEAR (6/30/10)—						
<u>Findings which are required to be reported in accordance with generally accepted Governmental Auditing standards.</u>						
<u>Internal Control</u>						
10-1(IC) Unknown		Due to the small number of employees, the Defender did not have adequate segregation of functions within the accounting system	N/A	Based upon the size of the administrative office and the cost-benefit of additional personnel, management feels it may not be feasible to achieve complete segregation of duties.	Jennifer West	N/A

**30<sup>TH</sup> JUDICIAL DISTRICT PUBLIC DEFENDER OFFICE**

**Summary Schedule of Audit Findings  
and Management's Corrective Action Plan**

**Year ended June 30, 2011**

**Compliance**

**Current year (12/31/11)**

**2011 1 Finding** *This audit is not being issued within the six months of the close of its June 30, 2011 fiscal year-end This is a violation of LSA R S #24 513 (A) (5)*

**Management response**

*The Defender's financial statement issuance was delayed due to the auditor's implementation of pre-issuance review process and quality control enhancement*

**Prior year (12/31/2010)**

*There were no compliance findings*